

**INSTALLMENT 4**

Due Date: February 2, 2015

PAYMENT AMOUNT \$ \_\_\_\_\_

Mail to:  
 Estimate Processing  
 Iowa Department of Revenue  
 PO Box 10466  
 Des Moines, IA 50306-0466  
 45-002 (07/19/13)

FOR CALENDAR YEAR 2014 OR FISCAL YEAR ENDING \_\_\_\_\_, 20 \_\_\_\_

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number (     )     -

**Make check or money order payable to "Treasurer - State of Iowa"**

When you pay by check, you authorize the Department of Revenue  
 to convert your check to a one-time electronic banking transaction.

**INSTALLMENT 3**

Due Date: September 30, 2014

PAYMENT AMOUNT \$ \_\_\_\_\_

Mail to:  
 Estimate Processing  
 Iowa Department of Revenue  
 PO Box 10466  
 Des Moines, IA 50306-0466  
 45-002 (07/19/13)

FOR CALENDAR YEAR 2014 OR FISCAL YEAR ENDING \_\_\_\_\_, 20 \_\_\_\_

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number (     )     -

**Make check or money order payable to "Treasurer - State of Iowa"**

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**Instructions**

44-017b (09/04/13)

**In general,** if paying a nonresident an Iowa nonwage payment, Iowa withholding must be withheld at a rate of 5% of the payment amount. Nonresidents who prefer to make an Iowa estimated payment instead must file this Nonresident Request for Release from Withholding form. Any income paid in excess of the amount stated will be subject to withholding.

**Who needs to file and pay estimates?** Anyone who expects to have a tax liability of \$200 or more when filing their Iowa income tax return. The IA 1040ES vouchers and instructions are available from our website at [www.iowa.gov/tax](http://www.iowa.gov/tax).

**Exempt:** Nonresidents who are exempt from filing an Iowa return or from paying estimated tax should check the box.

**Tax due:** If tax is due, this form must be submitted with the tax due and appropriate IA 1040ES voucher to the Iowa Department of Revenue. This form must be filed prior to receiving the Iowa-source payment/income.

**Mail to:** The request for release, payment, and voucher, if applicable, should be mailed to Compliance Services, Iowa Department of Revenue, PO Box 10456, Des Moines IA 50306. Upon receipt of this properly completed form and applicable payment, the Department will issue a letter to the payer authorizing payment without Iowa withholding.

**You must file an Iowa income tax return if:**

- You were a nonresident or part-year resident and your net income from Iowa sources was \$1,000 or more
- You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax, even if Iowa-source income is less than \$1,000

**INSTALLMENT 2**

Due Date: June 30, 2014

**PAYMENT AMOUNT \$** \_\_\_\_\_

Mail to:  
 Estimate Processing  
 Iowa Department of Revenue  
 PO Box 10466  
 Des Moines, IA 50306-0466  
 45-002 (07/19/13)

**FOR CALENDAR YEAR 2014 OR FISCAL YEAR ENDING** \_\_\_\_\_, 20\_\_\_\_

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number (     )     -

**Make check or money order payable to "Treasurer - State of Iowa"**

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**INSTALLMENT 1**

Due Date: April 30, 2014

**PAYMENT AMOUNT \$** \_\_\_\_\_

Mail to:  
 Estimate Processing  
 Iowa Department of Revenue  
 PO Box 10466  
 Des Moines, IA 50306-0466  
 45-002 (07/19/13)

**FOR CALENDAR YEAR 2014 OR FISCAL YEAR ENDING** \_\_\_\_\_, 20\_\_\_\_

PRINT name (last, first, middle initial)	Social Security Number
Address (number and street, including apartment)	
City, State, ZIP	Daytime Telephone Number (     )     -

**Make check or money order payable to "Treasurer - State of Iowa"**

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Iowa Department of Revenue

[www.iowa.gov/tax](http://www.iowa.gov/tax)

44-017a (07/19/13)

**2014 Nonresident Request for Release From Withholding****For calendar year 2014 or fiscal year beginning** \_\_\_\_\_, \_\_\_\_\_ **and ending** \_\_\_\_\_, \_\_\_\_\_

Name	Social Security Number	Daytime Telephone Number (     )     -	
Number and Street or Rural Route	City	State	Zip Code
Income from Iowa source(s). Name and Address of Payer	Iowa Estimated Gross Income	Related Expenses	Iowa Estimated Net Income
a) _____			a) _____
b) _____			b) _____
<input type="checkbox"/> Exempt: Check this box if you are exempt from paying Iowa estimated tax.		<input type="checkbox"/> Tax Due: Check this box if tax due and an IA 1040ES are enclosed.	
<b>Total Estimated Iowa Net Income:</b> Add net income on lines a and b.			